**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE ANTONY DOMINIC**

**MONDAY, THE 22ND OCTOBER 2007 / 30TH ASWINA 1929**

**WP(C).No. 14662 of 2007(U)**
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**PETITIONERS:**
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**1. K.P. RENJITH,**
**KUNHI THAYYIL HOUSE, P.O. AZHIKKAL, KANNUR-670009.**

**2. AZHEEKAL LABOUR CONTRACT CO-OPERATIVE SOCIETY LTD., AZHEEKAL, REPRESENTED BY ITS PRESIDENT, K.P. RENJITH.**

**BY ADV. SRI.RAJESH NAMBIAR**

**RESPONDENTS:**
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**1. THE COMMERCIAL TAX OFFICER(WC & LT),**
**I CIRCLE, KANNUR.**

**2. THE DEPUTY COMMISSIONER (APPEALS),**
**KOZHIKODE.**

**3. SPL. DEPUTY TAHSILDAR,**
**REVENUE RECOVERY, KANNUR.**

**BY GOVERNMENT PLEADER SRI.K.P.PRADEEP**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**ANTONY DOMINIC, J.**

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**W.P.(C) No. 14662 OF 2007**
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**Dated this the 22nd October, 2007**

**J U D G M E N T**

The challenge in this writ petition is against Exts. P1 and P12. The matter arises from Exts. P2 and P3 assessment orders which are passed ex parte. Petitioners filed appeals and stay petitions before the 2nd respondent. While so, by Ext. P1 revenue recovery proceedings were initiated for realisation of the amounts in terms of the assessment orders. In the stay petition the appellate authority passed Ext. P12 order directing the petitioner to remit 50% of the amount that is due and furnish security for the balance amount. It is in this background this writ petition has been filed for quashing Exts. P1 and P12.

2. The learned counsel for the petitioners making reference to Exts. P2 and P3 and also Exts. P9, P10 and P11 series, contends that the entire amount of tax in respect of the assessment years has been paid. However, a perusal of Ext. P12 would show that the said contention of the petitioners has not been adverted to.

3. Prima facie, it would appear that there is force in the contention raised by the petitioners. In view of this, I consider that it is a fit case where the appeals should be decided without insisting on any deposit by the petitioners, particularly since the 2nd petitioner is a Labour Contract Co-operative Society.

4. Therefore, quashing Ext. P12 I direct the 2nd respondent to consider and pass orders on Exts. P4 and P5 appeals with notice to the petitioners as expeditiously as possible, at any rate within two months from the date of receipt of a copy of this judgment. However, I clarify that the writ petitioner shall furnish security for the said amount in the form of a bond without sureties.

**ANTONY DOMINIC**
**JUDGE**

jan/-